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# Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/58/570)*]

## 58/249. Financial reports and audited financial statements, and reports of the Board of Auditors

*The General Assembly*,

*Having considered* the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2002,[1] the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2000–2001,[2] the second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations[3] and on the accounts of the United Nations funds and programmes[4] for the biennium ended 31 December 2001, and the related report of the Advisory Committee on Administrative and Budgetary Questions,[5]

*Recognizing* the difficult conditions under which the Office of the United Nations High Commissioner for Refugees does its work,

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2002;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[6]

3. *Also endorses* the observations and recommendation contained in paragraphs 2 to 18 of the report of the Advisory Committee on Administrative and Budgetary Questions;[5]

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[1] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5E* (A/58/5/Add.5).

[2] A/58/114, appendix.

[3] A/58/97.

[4] A/58/97/Add.1.

[5] A/58/384.

[6] See *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5E* (A/58/5/Add.5), chap. II.

4. *Notes with concern* the shortcomings identified by the Board of Auditors in the management of financial and human resources by the Office of the United Nations High Commissioner for Refugees, urges the High Commissioner to continue to implement the Board's recommendations, and requests him to report regularly to the relevant governing bodies on progress made in that regard;

5. *Notes* the efforts of the United Nations High Commissioner for Refugees in implementing the recommendations of the Board of Auditors;

6. *Notes with concern* the further depletion of the reserves of the Office of the United Nations High Commissioner for Refugees, and requests the High Commissioner to examine the causes of continued operating deficits with a view to ensuring that the Office usually operates within its income for each financial year;

7. *Requests* the Secretary-General to report to the General Assembly on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities;

8. *Takes note* of the second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations[3] and on the accounts of the United Nations funds and programmes[4] for the biennium ended 31 December 2001 and the report of the Board of Auditors on the implementation of its recommendations;[2]

9. *Notes with appreciation* the recommendation to consolidate the reports of the Secretary-General on the accounts of the United Nations and its funds and programmes in a single report;[7]

10. *Requests* the Secretary-General to continue to include in the consolidated report the status of implementation of the recommendations of the Board of Auditors and to clarify the recommendations that were partially implemented and those that were not implemented;

11. *Requests* the audited organizations to take all steps necessary to implement fully and expeditiously the outstanding audit recommendations.

*79th plenary meeting*
*23 December 2003*

[7] A/58/114, appendix, para. 7.